BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In t	he	Matter of	the	Appeal	of	•	No.	0.63 -1460 MM
Signal		Companies, Inc.)	NO.	86A-1469-MW

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed February 26, 1990, by the Franchise Tax Board for rehearing of the appeal of The Signal Companies, Inc., from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of January 24, 1990, be and the same is hereby affirmed.

Done at Sacramento, California, this 29th day of January, 1992, by the State Board of Equalization, with Board Members Mr. Sherman, Mr. Dronenburg, Mr. Bennett, Mr. Fong, and Ms. Scott present.

	Chairman
Ernest J. Dronenburg, Jr.,	Member
William J. Bennett ,	Member
Windie Scott*	Member
	Member

^{*}For Gray Davis, per Government Code section 7.9.